

KING COUNTY, WASHINGTON

MENTAL HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Property taxes	\$ 2,183,658	\$ 2,200,557	\$ 16,899
Business and other taxes	13,000	16,179	3,179
Total taxes	<u>2,196,658</u>	<u>2,216,736</u>	<u>20,078</u>
Intergovernmental revenues			
Federal grants	2,899,983	3,325,078	425,095
State grants	82,409,456	78,343,366	(4,066,090)
Intergovernmental services	<u>575,000</u>	<u>520,499</u>	<u>(54,501)</u>
Total intergovernmental revenues	<u>85,884,439</u>	<u>82,188,943</u>	<u>(3,695,496)</u>
Charges for services			
Interfund/department charges for services	1,396,807	453,960	(942,847)
Interest earnings	660,000	695,909	35,909
Miscellaneous revenues			
Rents and royalties	-	36	36
Other miscellaneous revenues	10,601,649	19,761	(10,581,888)
Sale of capital assets	-	1,447	1,447
Transfers in	<u>694,630</u>	<u>690,099</u>	<u>(4,531)</u>
TOTAL REVENUES	<u>101,434,183</u>	<u>86,266,891</u>	<u>(15,167,292)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,058,554	
Supplies		139,957	
Contract services and other charges		78,069,429	
Interfund payments for services		<u>1,614,681</u>	
Total mental and physical health	<u>101,082,720</u>	<u>85,882,621</u>	<u>15,200,099</u>
Capital outlay			
Capitalized expenditures	186,200	153,894	32,306
Transfers out	<u>2,255,324</u>	<u>2,218,118</u>	<u>37,206</u>
TOTAL EXPENDITURES	<u>103,524,244</u>	<u>88,254,633</u>	<u>15,269,611</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,090,061)</u>	(1,987,742)	<u>\$ 102,319</u>
Adjustment from budgetary basis to GAAP basis		<u>48,587</u> ^(a)	
Deficiency of revenues under expenditures		(1,939,155)	
Fund balance - January 1, 2002		<u>12,347,510</u>	
Fund balance - December 31, 2002		<u>\$ 10,408,355</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized gains on investments, revenue on a GAAP basis	\$ 18,061
Encumbrances, not included in GAAP basis expenditures	30,526
Adjustment from budgetary basis to GAAP basis	<u>\$ 48,587</u>